Corporate social responsibility communication: stakeholder information, response and involvement strategies

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Introduction

Messages about corporate ethical and socially responsible initiatives are likely to evoke strong and often positive reactions among stakeholders. Research has even pointed to the potential business benefits of the internal and external communication of corporate social responsibility (CSR) efforts (Maignan et al. 1999). However, while CSR is generally associated with positive corporate virtues (e.g. Johnson & Johnson, The Body Shop, Patagonia) and reflects an organization's status and activities with respect to its perceived societal obligations (Brown & Dacin 1997), corporate CSR messages have also proven to attract critical attention (e.g. Starbuck, Shell, TDC). In fact, research suggests that the more companies expose their ethical and social ambitions, the more likely they are to attract critical stakeholder attention (Ashforth & Gibbs 1990, Vallentin 2001). Other studies have triggered questions such as 'if a company focuses too intently on communicating CSR associations, is it possible that consumers may believe that the company is trying to hide something?' (Brown & Dacin 1997: 81). Furthermore, stakeholder expectations regarding CSR are a moving target and must be considered carefully on a frequent basis.

While stakeholders previously primarily attributed negative attention to particular industries (i.e. 'sin stocks', including companies producing tobacco, alcohol, weapons, pornography, etc.), today CSR issues have become more unpredictable and changing, and including, for example, child labour, gene-modified organisms (GMOs), hormones, union assembly rights, sweatshops, etc., which in practice are concerns across many if not all industries. Furthermore, the number of CSR rankings and CSR surveillance institutions is increasing. Critical stakeholder attention is not restricted to a company's decisions and actions, but also focuses on the decisions and actions of suppliers, consumers and politicians, which may spur criticism towards a company (e.g. Nike, Cheminova). In that sense, corporate CSR engagement today requires more sophisticated and ongoing stakeholder awareness and calls for more sophisticated CSR communication strategies than previously.

To increase our understanding of how managers can develop and maintain an ongoing awareness towards themselves and their environment, we argue, in line with the editors of this special issue and other research (Craig-Lees 2001, Cramer *et al.* 2004), that the theory of sensemaking is a fruitful method for better understanding communication processes. Sensemaking is inherently social (Weick 1995), as we make sense of things in organizations while in conversation with others, while reading communications from others, while exchanging ideas with

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others' (Nijhof et al. 2006), implying that no manager or organization makes sense in splendid isolation (Craig-Lees 2001). But, the extent to which an individual – or an organization – is able to integrate the sensemaking of others will influence the individual's – or the organization's - ability to enact strategically a productive relationship (Gioia et al. 1994). This implies that managers need to develop a sense of the organization's internal and external environments (Thomas & McDaniel 1990) and thereafter be willing to define a revised conception of the organization. This process is what Gioia & Chittipeddi (1991: 434) refer to as 'interpretive work' under the label 'sensemaking', i.e. trying to figure out what the others want and ascribe meaning to it. However, Gioia and Chittipeddi expand the notion of sensemaking by introducing the concept of 'sensegiving', putting a special focus on the managerial processes facilitating sensemaking in organizations. According to Gioia & Chittipeddi (1991: 443), sensemaking is followed by action in terms of articulating an abstract vision that is then disseminated and championed by corporate management to stakeholders in a process labelled 'sensegiving', i.e. attempts to influence the way another party understands or makes sense. In contrast to Gioia & Chittipeddi, who have an internal focus on sensegiving and sensemaking processes among managers and employees, we add an external focus as we suggest that by involving external stakeholders in corporate CSR efforts, managers and employees will also engage in the sensegiving and sensemaking processes. Building on Gioia and Chittipeddi's terminology, we suggest that not only managers but also external stakeholders may more strongly support and contribute to corporate CSR efforts if they engage in progressive iterations of sensemaking and sensegiving processes, as this enhances awareness of mutual expectations.

First, this paper outlines stakeholder theory with a focus on communication and, second, it links stakeholder relations to the three CSR communication strategies discussed in this paper: informing, responding and involving. Next, a demonstration of several survey studies illustrating the communication challenge for managers is

given. Finally, the implications for managerial practice are discussed because companies want to communicate that they are ethical and socially responsible organizations. This paper concludes by suggesting that communicating CSR introduces a new – and often overlooked – complexity to the relationship between sender and receiver of corporate CSR messages, which entails a managerial commitment to involving stakeholders in the ongoing sensegiving and sensemaking processes.

Stakeholder theory

While the stakeholder model was introduced to management theory many years ago by Freeman (1984), stakeholder management has developed into one of current management theory's most encompassing concepts (e.g. Donaldson & Preston 1995, Mitchell et al. 1997, Stoney & Winstanley 2001). Freeman's (1984: 25) 'stakeholder view of the firm' instrumentally defines a stakeholder as 'Any group or individual who can affect or is affected by the achievement of the firm's objectives' and he suggests that there is a need for 'integrated approaches for dealing with multiple stakeholders on multiple issues' (1984: 26). While Freeman framed and demarcated stakeholders as elements of corporate strategic planning, he most importantly demonstrated the urgency of stakeholders for the mission and purpose of the company, and in doing so, also suggested the positive financial implications of better relationships with stakeholders. In line with Freeman's thinking, many other scholars have pursued exploration of the link between corporate social performance and financial performance (Wood 1991, Pava & Krausz 1996), but the conclusions so far paint an unclear picture (Margolis & Walsh 2003).

In recent years, stakeholder theory has developed a focus on the importance of engaging stakeholders in long-term value creation (Andriof et al. 2002). This is a process whose perspective focuses on developing a long-term mutual relationship rather than simply focusing on immediate profit. This does not imply that profit and economic survival are unimportant, but the process argument is that in order to profit and

survive companies need to engage frequently with a variety of stakeholders upon whom dependence is vital. The emphasis is moved from a focus on stakeholders being managed by companies to a focus on the interaction that companies have with their stakeholders based on a relational and process-oriented view (Andriof & Waddock 2002: 19). This implies an increased interest in understanding how managers can manage not the stakeholders themselves, but relationships with stakeholders. As a result, this increases the scope of stakeholder relationships from public relations and marketing managers practising their authority and communication skills to a strategic potential for all functional managers to relate to multiple stakeholders. Stakeholder relationships in this processual perspective have even been suggested as a source of competitive advantage (Andriof & Waddock 2002, Post et al. 2002, Johnson-Cramer et al. 2003) as those companies with strong relations to other organizations, institutions and partners are in a better position to develop relational rents through relationspecific assets, knowledge-sharing routines, complementary resource endowments and effective governance (Dyer & Singh 1998).

The stakeholder relationship is assumed to consist of 'interactive, mutually engaged and responsive relationships that establish the very context of doing modern business, and create the groundwork for transparency and accountability' (Andriof et al. 2002: 9). This brings the notion of participation, dialogue and involvement to the centre of stakeholder theory, with a clear inspiration (and aspiration) from democratic ideals. While dialogue is the tool, agreement and consensus are most often regarded as the solution on which to base further decisions and action, and hence to continue the collaboration. As argued by Johnson-Cramer et al. (2003: 149) 'The essence of stakeholder dialogue is the co-creation of shared understanding by company and stakeholder'. Today, participation and dialogue have become a natural element of corporate self-presentations.

In the following section, three CSR communication strategies are presented that cover the development from a classical monologue to more mutual and dialogue-based stakeholder relationships.

Three CSR communication strategies

Based on Grunig & Hunt's (1984) characterization of models of public relations, we unfold three types of stakeholder relations in terms of how companies strategically engage in CSR communication vis-à-vis their stakeholders: the stakeholder information strategy; the stakeholder response strategy; and the stakeholder involvement strategy.

In 1984, public relations theory argued (Grunig & Hunt 1984) that 50% of all companies practised one-way communication (in terms of public information) to their stakeholders, and only 35% practised two-way communication processes (in terms of either two-way asymmetric or twoway symmetric communication). This relates to the theory of sensemaking in terms of public information building on processes of sensegiving, whereas two-way communication builds on processes of sensemaking and sensegiving. While some would agree that the prevalence of public information (sensegiving) is also a fairly accurate picture of corporate communication processes today, we suggest that there is an increasing need to develop sophisticated two-way communication processes (sensemaking and sensegiving) when companies convey messages about CSR. While one-way information on corporate CSR initiatives is necessary, it is not enough.

Grunig & Hunt have also presented a fourth public relations model, i.e. a one-way communication model defined as 'press agentry/publicity' or a propaganda model. We have not elaborated upon this model as one of our strategies for CSR communication, but we mention it to put our three CSR communication strategies into perspective. The press agentry model serves a propaganda function in which practitioners 'spread the faith of the organization involved, often through incomplete, distorted, or half-true information' (Grunig & Hunt 1984: 21). The question of whether a message is true or not does not play a major role in this model. While the propaganda model may benefit, for example, the delivery of a sports promotion, movie press agentry or generally aesthetic advertising messages, we contend that this model is inappropriate for CSR communication.

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While some messages play with pretending to be real, this is not the case for messages about ethics and CSR. In this case, the public expects another type of authenticity and organizational support, i.e. that the company actually means what it says. In fact, we argue that the press agentry model erodes the very ambition of CSR communication, which is to present the company as an ethical and transparent socially responsible organization. Nevertheless, this model highlights one of the assumptions behind contemporary stakeholder expectations regarding corporate CSR communication, that it represents the truth.

The following is a presentation of the three CSR communication strategies: a one-way communica-

tion strategy, a two-way asymmetric communication strategy and a two-way symmetric communication strategy, each of which we relate to the processes of sensegiving and sensemaking (Table 1).

Stakeholder information strategy

In the 'stakeholder information strategy', similar to Grunig & Hunt's public information model, communication is always one-way, from the organization to its stakeholders. Communication is basically viewed as 'telling, not listening' (Grunig & Hunt 1984: 23), and therefore the one-way communication of the stakeholder information strategy has the purpose of disseminating

Table 1: Three CSR communication strategies

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Communication ideal: (Grunig & Hunt 1984)	The stakeholder information strategy Public information, one-way communication	The stakeholder response strategy Two-way asymmetric communication	The stakeholder involvement strategy Two-way symmetric communication		
Communication ideal: sense- making and sensegiving:	Sensegiving	Sensemaking U Sensegiving	Sensemaking Sensegiving – in iterative progressive processes		
Stakeholders:	Request more information on corporate CSR efforts	Must be reassured that the company is ethical and socially responsible	Co-construct corporate CSR efforts		
Stakeholder role:	Stakeholder influence: support or oppose	Stakeholders respond to corporate actions	Stakeholders are involved, participate and suggest corporate actions		
Identification of CSR focus:	Decided by top management	Decided by top management. Investigated in feedback via opinion polls, dialogue, networks and partnerships	Negotiated concurrently in interaction with stakeholders		
Strategic communication task:	Inform stakeholders about favourable corporate CSR decisions and actions	Demonstrate to stakeholders how the company integrates their concerns	Invite and establish frequent, systematic and pro-active dialogue with stakeholders, i.e. opinion makers, corporate critics, the media, etc.		
Corporate communication department's task:	Design appealing concept message	Identify relevant stakeholders	Build relationships		
Third-party endorsement of CSR initiatives:	Unnecessary	Integrated element of surveys, rankings and opinion polls	Stakeholders are themselves involved in corporate CSR messages		

information, not necessarily with a persuasive intent, but rather to inform the public as objectively as possible about the organization. Companies adopting a stakeholder information model engage in active press relations programmes and concurrently produce information and news for the media, as well as a variety of brochures, pamphlets, magazines, facts, numbers and figures to inform the general public. Governments, non-profit organizations and many businesses primarily use the public information model. The company 'gives sense' to its audiences.

The stakeholder information model assumes that stakeholders are influential as they can either give support in terms of purchasing habits, showing loyalty and praising the company, or they can show opposition in terms of demonstrating, striking or boycotting the company (Smith 2003). Therefore, the company must inform stakeholders about its good intentions, decisions and actions to ensure positive stakeholder support. Quite a few companies engage in CSR initiatives because corporate managers believe that it is morally 'the right thing to do' (Paine 2001), and this often sincere wish to improve social conditions in the local or global community supports their stakeholder information strategy. Top management, confident the company is doing the right thing, believes the company just needs to inform the general public efficiently about what it is doing to build and maintain positive stakeholder support. One strategic task of stakeholder information strategies is to ensure that favourable corporate CSR decisions and actions are communicated effectively to the company's stakeholders. The task of the corporate communications department is to ensure that a coherent message is conveyed in an appealing way and that the focus is on the design of the concept message (van Riel 1995), i.e. that the CSR message conveys, for example, how the CSR initiatives demonstrate a generally shared concern, are linked to the core business and show organizational support (Scott & Lane 2000). It is outside the realm of this strategy to consider that external stakeholders, i.e. third-party stakeholders, should endorse corporate CSR initiatives. Trustworthy communication originates from the company itself.

Stakeholder response strategy

The stakeholder response strategy is based on a 'two-way asymmetric' communication model, as opposed to the two-way symmetric model of the stakeholder involvement strategy. In both models, communication flows to and from the public. But there is a conspicuous difference between the two models in that the two-way asymmetric assumes an imbalance from the effects of public relations in favour of the company, as the company does not change as a result of the public relations. Rather, the company attempts to change public attitudes and behaviour. As such, the company needs to engage stakeholders by making the corporate decisions and actions relevant for them because the company needs the external endorsement from external stakeholders. The corporate communication department will typically conduct an opinion poll or a market survey to make sense of where the company has - hopefully - improved and can improve its CSR efforts. Communication is perceived as feedback in terms of finding out what the public will accept and tolerate. This is an evaluative mode of measuring whether a particular communication initiative has improved stakeholder understanding of the company – and vice versa. Corporate management will champion and 'give sense' to its decisions according to the market survey results in which managers 'make sense'.

Although these communication processes are perceived as two-way methods in Grunig & Hunt's public relations models, we elaborate on their model as we stress that responding to stakeholders is still rather sender oriented. The stakeholder response strategy is a predominantly one-sided approach, as the company has the sole intention of convincing its stakeholders of its attractiveness. We, therefore, highlight stakeholder responsiveness rather than their pro-active engagement in communication processes. Stakeholders are perceived as being influential, but as passively responding to corporate initiatives. In a company's attempts to understand stakeholder concerns in a CSR perspective, it runs the risk of only hearing its own voice being reflected back; the company asks its stakeholders questions within a framework that invites predominantly

the answers it wants to hear. What aspires to be a two-way communication mechanism is really a one-way method of supporting and reinforcing corporate actions and identity. As the stakeholder response strategy is a frequently used communication model within CSR communication, and as many CSR initiatives assume stakeholder sensitivity, we find this latter point important, and return to it in the discussion.

Stakeholder involvement strategy

The stakeholder involvement strategy, in contrast, assumes a dialogue with its stakeholders. Persuasion may occur, but it comes from stakeholders as well as from the organization itself, each trying to persuade the other to change. Ideally, the company as well as its stakeholders will change as a result of engaging in a symmetric communication model, i.e. progressive iterations of sensemaking and sensegiving processes. Because the stakeholder involvement strategy takes the notion of the stakeholder relationship to an extreme, companies should not only influence but also seek to be influenced by stakeholders, and therefore change when necessary. While this could apply to Freeman's stakeholder conceptualization, it would also challenge his stakeholder concept regarding the extent to which a company should change its (CSR) activities when stakeholders challenge existing (CSR) activities, and the extent to which a company should insist on its own possibly divergent assessment.

Rather than imposing a particular CSR initiative on stakeholders, the stakeholder involvement strategy invites concurrent negotiation with its stakeholders to explore their concerns vis-à-vis the company, while also accepting changes when they are necessary. By engaging in dialogue with stakeholders, the company ideally ensures that it keeps abreast not only of its stakeholders' concurrent expectations but also of its potential influence on those expectations, as well as letting those expectations influence and change the company itself.

The stakeholder involvement strategy is in harmony with the stakeholder information strategy in the assumption that stakeholders are influential

in terms of their support of, or opposition to, the company, and it concurs with the stakeholder response strategy in that stakeholder expectations should be investigated using opinion polls. The involvement strategy, however, further assumes that, while informing and surveying is necessary, it is not sufficient. Stakeholders need to be involved in order to develop and promote positive support as well as for the company to understand and concurrently adapt to their concerns, i.e. to develop its CSR initiatives. Therefore, the stakeholder involvement strategy suggests that companies engage frequently and systematically in dialogue with their stakeholders in order to explore mutually beneficial action – assuming that both parties involved in the dialogue are willing to change.

In organizational practice, the primary top managerial task in the stakeholder involvement strategy becomes one of ensuring that the organization is capable of establishing an ongoing and systematic interaction with multiple stakeholders. The communication task becomes one of ensuring a two-way dialogue (Grunig & Hunt 1984) in an almost Habermasian¹ sense, in which the primary aim is to bring about mutual understanding, rational agreement or consent. As no top management is capable of engaging in dialogue with multiple stakeholders on a concurrent basis, the organizational implication is an 'integrated form' (Weaver et al. 1999) of stakeholder thinking in which the corporate CSR programme depends on its ability to integrate not only organizational members' CSR concerns but also to integrate external stakeholders' CSR concerns in a concurrent dialogue. Corporate policies dictating what organizational units can and cannot do with respect to certain stakeholder groups are 'sure to fail to establish successful transactions with the stakeholder, no matter how well intentioned the policy' (Freeman 1984: 162), as they neither motivate nor integrate changing expectations.

While these three CSR communication strategies have been presented to underline the increased necessity for managers to incorporate learning and techniques to support more stakeholder involvement, there is only little evidence

that two-way communication processes are the norm currently being practised. In the following, we explore this apparent corporate hesitation to engage in two-way communication processes by presenting empirical observations on the challenges managers face in terms of CSR communication

Empirical illustration of the CSR communication challenge

In the following, we present some empirical observations that serve to demonstrate the managerial challenge in communicating corporate CSR efforts. These empirical data originate from national reputation surveys in Denmark, Norway and Sweden, which in further detail demonstrate the CSR communication challenge for companies operating in the Scandinavian countries. The data serve as illustrations of a managerial challenge in practice and not as proof of the validity of our discussion on CSR communication. As a result, no statistical analysis of the data is given.

The empirical data consist of part of the results from national reputation surveys in Denmark, Sweden and Norway (annual Reputation Quotient[®]). The survey is conducted in each country to outline the reputation of the companies most visible among the general public (Fombrun *et al.* 2000 and see Table 2 for basic information).

The reputation survey shows how the general public in the three Scandinavian countries in

general agree that it is important that companies are responsible for more than just their shareholders. In all three countries, less than 10% of the general public find shareholders to be the only prime stakeholder in 2005 (see Table 3). In Denmark, almost half of the general public finds that companies should take on a broader responsibility that exceeds core stakeholders such as employees and customers. In Sweden and Norway, this percentage is significantly lower, as only one-third of the population believes that companies should engage in broader CSR activities.

The reputation surveys also show the general public's perceptions of how companies should communicate about their social responsibility. Survey findings from 2005 suggest that the citizens in all three Scandinavian countries in general hold different perceptions of how companies should communicate their CSR efforts (see Table 4). Some find that companies should publicize proactively and openly, while others prefer more minimal communication based on websites and annual reports. Few people find that companies should not communicate about their CSR efforts at all. There are slight variations between the three countries in that Danes are more reluctant about the use of corporate advertising and press releases than Swedes and Norwegians. The countries are nevertheless similar to the extent that only 10% of the public finds that corporations should *not* publicize information about their CSR activities. The difference between the countries concerns how companies should publicize

Table 2: Data for national Reputation Quotient Surveys in 2005

Country Number of respondents	Denmark 4178 Online interviews February 2005	Sweden 2783 Online interviews February 2005	Norway 3397 Online interviews February 2005
Number of companies included in the ranking	22	16	20
Highest ranking company	Novo Nordisk 79.9	IKEA 81.1	IKEA 72.7
Lowest ranking company	Cheminova 48.1	Skandia 41.5	NSB 51.5
Top five companies in relation to	Grundfoss	IKEA	NRK
social responsibility	Danfoss	Arla Foods	Microsoft
	Lego	ICA	Coop
	Oticon	Volvo	Hydro
	Carlsberg	Microsoft	IKEA

Table 3: Fo	r what	should	companies	be	responsible?
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Which of the following statements are closest to your opinion?	Denmark 2005 (%)	Sweden 2005 (%)	Norway 2005 (%)
Only generate profits to shareholders Responsible towards shareholders and employees and customers	4 49	4 64	9 56
Shareholders, employees, customers PLUS broad social responsibility	45	29	31

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Table 4: How should companies communicate their CSR efforts?

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When companies engage in acts of corporate citizenship, do you think they should publicize their good deeds?	Denmark 2005 (%)	Sweden 2005 (%)	Norway 2005 (%)		
Yes, publicize through corporate advertising and press releases	30	47	42		
Yes, minimal releases such as annual reports and on website	59	46	49		
No, should not publicize	11	8	9		

information. Danes, for example, are more in favour of more discrete communication channels such as annual reports and corporate websites as compared to advertising and public relations.

However, opinions about how companies should communicate may change over time. This is demonstrated by the development of opinions among the general public in Denmark from 2002 to 2005. Figure 1 shows that the Danish scepticism towards CSR communication has changed from 2004 to 2005. In the period from 2002 to 2004, approximately 20% of the population found that companies should cease to communicate about their good deeds. This perception changed during the last year of the reported data, bringing the level of Danish scepticism more in line with Sweden and Norway. At the same time, however, Danes have also become less accepting of the less discrete and more aggressive types of communication (advertising and public relations), while the attitude towards using annual reports and websites has become much more positive since 2002. Although Danes have become more aligned with the other Scandinavian countries in the period from 2002 to 2005, they are still more sceptical about CSR communication than other Scandinavians.

In general, the reputation surveys point to a particular communication challenge for managers operating in the Scandinavian countries, illustrating the sensitive nature of communicating social responsibility for managers in practice. People agree that companies have a responsibility that exceeds shareholders' thinking and as a minimum, should also be concerned with employees and customers. More than a third of the population groups find that companies share a broad social responsibility. Half of the Scandinavian population finds that companies should communicate broadly and openly about these important social efforts via advertising and public relations. However, the other half of the population encourages companies either to communicate in a subtle way or not to communicate about their social responsibility at all. While the reputation surveys do not serve to prove the quest for more sophisticated CSR communication, they do suggest a managerial challenge in that the general public finds that CSR is of high importance to companies, while at the same time they have mixed opinions about

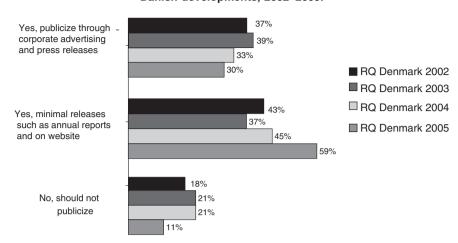


Figure 1: How companies should communicate about their corporate social responsibility efforts:

Danish developments, 2002–2005.

how companies should communicate their CSR efforts. This raises the question of which communication strategy managers in Scandinavian companies should adhere to if they want to convey their corporate CSR efforts to the general public in order to achieve the benefits of their corporate CSR efforts. Should corporate managers inform stakeholders about their good deeds, i.e. 'give sense' to stakeholders? Or should corporate managers instead engage stakeholders in twoway communication processes in terms of consulting stakeholders using attitude surveys before communicating their CSR messages, i.e. a process of 'make sense' followed by 'give sense'? Or is the manager better advised to involve stakeholders in two-way communication processes in terms of ongoing iterative processes of sensegiving and sensemaking? In the following, we discuss the implications for managers of the complexity involved in CSR communication.

Discussion

While the empirical observations have served to illustrate the complexity faced by managers as they engage in CSR communication, they do not guide managers in how to approach the complexity of the communication. Drawing on prior research on communication, the concepts of sensegiving and sensemaking, as well as anecdotal empirical examples regarding the general reputation survey, we discuss how corporate managers

may improve their stakeholder relations as they communicate their CSR activities in terms of (1) pointing at CSR information as a double-edged sword, (2) non-financial reports as a means for subtle CSR communication and (3) involving stakeholders in CSR communication as a proactive endorsement.

CSR information: a double-edged sword

In line with other empirical studies (Lawrence 2002, Windsor 2002, Lingaard 2006) as well as older studies (Arnstein 1969) and more recent (Smith 2003) theoretical debate, our reputation survey suggests that corporate CSR initiatives are important to the general public. However, the example, particularly from the Danish survey on how companies should communicate their CSR initiatives (Figure 1), shows that the general public has different perceptions of whether companies should communicate their CSR initiatives in corporate advertising and corporate releases or in minimal releases, such as annual reports and websites. On the one hand, the Danish survey indicates that companies should concentrate on developing efficient one-way communication, i.e. to 'give sense' to stakeholders about corporate CSR efforts. According to Grunig & Hunt (1984), this is the most preferred way of engaging with stakeholders. Nevertheless, on the other hand, the data also send a warning signal to corporate managers to avoid communicating CSR efforts too conspicuously, as a large percentage of the survey sample subscribe to minimal releases as the most appropriate way of communicating CSR efforts.

Reputation surveys in all three Scandinavian countries show that people are uncertain with respect to how companies should communicate their CSR initiatives – in more or less conspicuous channels - and this uncertainty has been addressed in prior research, for example, by Ashforth & Gibbs' (1990) discussion on the legitimacy risks for companies that are perceived as overaccentuating their good deeds. Ashforth & Gibbs' analysis also suggests a preference for communicating CSR initiatives through minimal releases as they argue that conspicuous attempts to increase legitimacy may in fact decrease legitimacy. Ashforth & Gibbs (1990: 188) refer to this as the challenge of the 'self promoter's paradox' in which they suggest that companies that overemphasize their corporate legitimacy run the risk of achieving the opposite effect. They argue that conspicuous CSR communication often is associated with, and comes from, organizations that attempt to defend their corporate legitimacy or from companies that have experienced a legitimacy problem: 'the more problematic the legitimacy, the greater the protestation of legitimacy' (Ashforth & Gibbs 1990: 185). Too much 'sensegiving' regarding CSR efforts may be counter-productive. It is argued that companies already perceived as legitimate constituents do not need to communicate their CSR efforts loudly. With reference to impression management, Ashforth & Gibbs indicate that individuals who believe that others will become aware of their desirable qualities tend to be less self-aggrandizing than individuals who do not. If companies are not granted positive recognition from their stakeholders, they tend to find it necessary not only to exemplify desirable qualities but also to promote them. Thus, the promotion of desirable qualities such as CSR will tend to evoke scepticism if a company is stigmatized beforehand with a bad reputation or if a company is experiencing a legitimacy threat such as a corporate scandal. While Ashforth & Gibbs take this argument to one extreme by pointing at companies with a legitimacy problem, we build on their argument and suggest that contemporary companies increasingly need to prepare for potential legitimacy problems.

As argued in the introduction, CSR is a moving target. Some years ago, CSR had narrower and more well-defined limits, whereas today any company may in principle be associated with the violation of human rights as supplier and customer actions are increasingly seen as a corporate responsibility by stakeholders. Any contemporary company may in fact encounter legitimacy problems at some point. On the one hand, informing about CSR initiatives may be a means of preparing to avoid such a legitimacy problem by concurrently informing stakeholders about corporate CSR initiatives. On the other hand, CSR communication may in fact provoke a legitimacy problem if a company encounters a stakeholder concern about its legitimacy. Information on CSR initiatives may then retrospectively be perceived as a means of covering up or accommodating the legitimacy problem, which in turn reinforces stakeholder scepticism towards CSR initiatives and corporate legitimacy. Thus, a straightforward 'stakeholder information strategy' turns out to have a double edge.

A means towards subtle communication: non-financial reports

The reputation surveys suggest the increasing importance of minimal releases such as annual reports and websites as a preferred means of CSR communication by stakeholders on behalf of corporate advertising or corporate releases. Prior research has argued that implicit forms of communication (e.g. organizational rituals and folklore) are perceived to be more credible than explicit forms, e.g. press releases and policy statements (Martin 1992). This argument suggests that CSR communication will be perceived as more plausible if it is indirect and subtle, such as, for example, in the presentation of more objective data in non-financial reports (Tan 2002), which supports the tendency shown in reputation surveys that many stakeholders prefer more subtle forms of CSR communication. Potential regional

differences, however, must also be noted. The reputation surveys presented in this paper are from the Scandinavian countries, and other research has pointed to certain cross-cultural differences in the type of responsibilities that stakeholders assign to businesses (Maignan & Ferrell 2003). Another study shows that French and Dutch businesses were not as concerned as US-based companies about communicating CSR activities on corporate websites (Maignan & Ralston 2002). The explicit North American CSR approach (Matten & Moon 2004), which has a strong tradition of philanthropic giving, seems to encourage stakeholders to welcome more conspicuous CSR communication than in the European context - including the Scandinavian one – with its traditions for more implicit and less conspicuous CSR approaches.

Nevertheless, while non-financial reports may be used as a type of 'subtle CSR communication', they are still predominantly designed as a means to 'give sense' to potentially critical stakeholders. They are produced to inform and convince public audiences about corporate legitimacy and, as such, they are framed within a one-way communication perspective. In addition, they may be illusory as they may possibly lead managers to conclude that they control meanings and perceptions among stakeholders (Crane & Livesey 2003).

Non-financial reports may seem an appropriate response and 'sensegiving' tool for making stakeholders aware of corporate CSR efforts, but they also raise the potential risk of organizational self-absorption. Organizational communication research has pointed out that one of the major risks for communication in practice is that corporate managers publish the information that they themselves find important, taking pride in what is presented, and therefore also believe it is what other stakeholders want to hear (Morgan 1999, Christensen & Cheney 2000). Even with market analysis as an analytical tool to collect data to understand stakeholder concerns, prior research has pointed to the risk of self-fulfilling prophecies in market surveys and opinion polls (Christensen 1997). In the case where managers are to communicate issues of social responsibility to stakeholders, managers may be tempted to

reinforce information on issues they themselves identify with and take a pride in regardless of stakeholder concerns, because social responsibility often implies a personal moral designation for managers (Lozano 1996, Pruzan 1998). The risk is that in deciding what CSR issues to communicate and how to do it, managers become what Christensen & Cheney (2000) refer to as 'selfseduced and self-absorbed', not realizing that other stakeholders may be uninterested in the information presented, and more importantly, that other stakeholders may not find it appropriate for companies to publish information on how good they are. To avoid this trap of CSR communication, close collaboration with stakeholders on the relevance of what CSR issues to emphasize and report on may possibly increase organizational awareness regarding stakeholder expectations. This dialogue contributes to the identification of potentially critical issues of importance for corporate legitimacy and a company's reputation.

One example illustrating our argument is demonstrated by stakeholder involvement, which is increasingly used as an argument for giving awards for best non-financial reporting. For instance, the European Sustainability Reporting Awards (ESRA) emphasize stakeholder relations as a separate criterion for the reports to demonstrate: 'Stakeholder relationships (e.g. basis for definition and selection of major stakeholders, approaches to stakeholder consultation, type of information generated by stakeholder consultations, use of stakeholder feedback)' (ESRA 2005: 4). Our contention is that reporting on stakeholder involvement may be carried out with or without stakeholder involvement, but that the latter form, actively involving stakeholders in sensemaking and sensegiving processes on CSR issues, is a more promising path as opposed to emphasizing 'sensegiving' in engaging stakeholders by eloquent persuasion. In the following section, we further explore how to involve stakeholders pro-actively.

Involving stakeholders in CSR communication: pro-active endorsement

We suggest that communicating messages that claim to represent a true image of corporate initiatives such as CSR will benefit from a proactive third-party endorsement, i.e. that external stakeholders express their support of corporate CSR initiatives. This implies that managers need to understand how to enact carefully the dynamic processes of sensegiving and sensemaking in order to develop the endorsement in practice. Further, we suggest that this happens during the development of corporate CSR efforts, and for this purpose, some companies have demonstrated how non-financial reporting holds a potentially promising tool for managing the complexity of CSR communication. Today, however, many nonfinancial reports are still expressions of a sophisticated yet conventional 'stakeholder information strategy' or 'stakeholder response strategy' (see, for example, the SAS Group's Annual Report & Sustainability Report, KMD's Strategic Report 2004, and Novozymes' Annual Integrated Report 2004). While these corporate non-financial reports on stakeholder relations demonstrate engagement in stakeholder concerns, it is most often done through a simple listing of the partners with whom the company interacts (see e.g. Danisco 2004, SAS 2004). Shell's 'People, Planet and Profit' from 2003, and Brown & Williamson Tobacco's 'Social and Environmental Report 2001/2', are other examples of companies demonstrating that they are aware of the importance of stakeholder dialogue. Brown & Williamson Tobacco (2001/2002: 38) write, for example, 'Here we outline some steps we have taken to help us to ensure we manage the dialogue and reporting process with the same level of commitment as any other aspect of the business', as well as, 'We recognize that a commitment to social reporting is a commitment to change' (Brown & Williamson 2001/2002: 38). In addition, BNFL states that 'It is our aim to talk openly about issues that concern you, our stakeholders'.

While these companies state how much they acknowledge the importance of stakeholder dialogue, there are no comments from stakeholders in the reports. We would like to point out the potential of exploring a more pro-active commitment by external stakeholders, as we draw on Gioia & Chittipeddi's notion of sensegiving and sensemaking. In the following examples, we show

the involvement of external stakeholders in these processes, arguing that there are benefits from developing and maintaining stakeholder relationships by inviting external stakeholders to critically raise CSR concerns in public in collaboration with the company.

Novo Nordisk, a Danish pharmaceutical company focusing on diabetes, has participated for all 5 years of the Reputation Survey and has been among the three most highly reputed companies. In 2005, it was the most admired company in Denmark. Novo Nordisk's non-financial reporting is an inspiring and sophisticated example of how a company has managed to handle its CSR communication challenges in a manner that approaches the two-way symmetric model as outlined in the 'stakeholder involvement strategy'. In 2002, Novo Nordisk (2002) began involving stakeholders in the actual reporting. Critical and highly involved stakeholders were given a voice in the report, as they were invited to comment on and critique issues that they perceived as being of particular concern in their relations with Novo Nordisk. For example, Søren Brix Christensen of Doctors without Frontiers was given a page under the heading, 'How can we improve the access to diabetes treatment by selling our products at prices affordable in the developing countries, while we maintain a profitable business?' (2002: 27), to express that he strongly believes that the medical industry needs to take responsibility and sell medicine at cost price. In a similar set-up in 2003, Lars Georg Jensen, programme coordinator for global policy in the Danish chapter of the World Wide Fund for Nature, critically addressed the question of 'How can we be focused on investing in the health of society and yet not compromise the need to invest in the global environment?' (Novo Nordisk Sustainability Report 2003: 47). A number of managers and employees were also given a voice in the nonfinancial reports, but giving loval members a voice remains a more conventional and less risky communication mechanism than inviting critical external stakeholders to comment on and critique shared concerns within the framework of CSR. By inviting external stakeholders inside, so to speak, Novo Nordisk opens the possibility for new issues

to emerge and become integrated, hence inviting an ongoing reconstruction of the CSR efforts as stakeholder concerns develop and change. Although the communication is of course controlled from Novo Nordisk's corporate headquarters, it nevertheless allows controversial dilemmas for Novo Nordisk's core business to surface.

Another example of the pro-active involvement of stakeholders is Vodafone's social report from 2004, which demonstrates how the company involves the capital market, the public, opinion makers and customers in identifying critical issues and actions by bringing these voices into the report. Rather than being communicated to, the critical stakeholders become co-responsible for the corporate CSR messages, as they locally articulate their shared concern regarding the company. Instead of imposing corporate norms for CSR initiatives on stakeholders, the invitation to participate and co-construct the corporate CSR message increases the likelihood that these stakeholders and those who identify with them will identify positively with the company.

The external endorsement of corporate CSR messages differentiates itself from other endorsement strategies in the sense that critical issues come to the surface. Rather than giving a completely positive and almost saintly impression of corporate CSR initiatives, which may evoke scepticism, Vodafone communicates that it acknowledges that the company has a way to go yet, but that it is trying to act in a more socially responsible manner by taking stakeholder concerns into consideration. Vodafone reports on controversial issues of great importance for its business, such as electromagnetism and health, responsible marketing, inappropriate content, junk mail, etc. In addition, Vodafone brings critical survey results. Similarly, Novo Nordisk brings issues such as obesity, the distribution of wealth, poverty and health and hormones in their report. Many of these issues are reported and commented on by external stakeholders.

By letting critical stakeholders have their own comments in the reports, Novo Nordisk and Voda-fone demonstrate that they listen to stakeholders, they dare to mention – and even openly express – stakeholder concerns in their public annual report.

Concerns about the corporate motives behind such invitations to participation and public dialogue were already raised many years ago and pointed at the inequalities of the partners and the power-play of the strategic dialogue. Based on studies of federal community programmes, Arnstein warned that 'participation without redistribution of power is an empty and frustrating process for the powerless' (Arnstein 1969: 216). He argues that participation can cover a broad range of gradations of participation, from manipulation to citizen control (in what he labels a 'ladder of citizen control'), and that no matter what practical reality participation is enacted in, the underlying issue is the same: 'Nobodies' attempting to become 'somebodies' with enough power to make the target institutions responsive to their views, aspirations and needs. As an extension of Arnstein's ladder typology, it has also recently been argued that while dialogue can be beneficial for all constituents if they are genuinely motivated for dialogue, participation and dialogue can also be expensive, time-consuming and, in fact, lead to counterproductive activities that do not build trust, facilitate collaboration or enhance the value of the corporation. Similarly, Crane & Livesey question the assumption that more involvement and dialogue lead to more understanding. They argue that dialogue may lead to cynicism and distrust when it is 'instrumentally and superficially employed' and not 'genuinely adopted' (Crane & Livesey 2003: 40).

While we can only agree with these concerns about the risks of the exploitation of stakeholders and other malfunctions connected to participation, dialogue and stakeholder involvement – and in fact, to the whole democratic project – we also question how one is to know when stakeholders are 'genuinely motivated for dialogue' and when dialogue is 'instrumentally and superficially employed' as opposed to 'genuinely adopted'. Most importantly, and in keeping with the sensemaking perspective of constructivism as highlighted by this special issue's editors, we argue that the way organizations give and make sense about themselves and their practices are not neutral activities, but constitutive actions that contribute to the continuous enactment of the organizational reality (Weick 1979). From this perspective, the communicative strategies of stakeholder involvement and dialogue contribute to the enactment of such involvement, creating more awareness of the critical potential of business-stakeholder relations. It can be argued that the 'stakeholder involvement strategy' is an ideal, and that neither Novo Nordisk nor Vodafone are examples of 'genuine' two-way symmetric communication, and that no sustainability report can ever be an expression of real two-way symmetric communication. Yet, we contend that striving towards stakeholder involvement and an improved mutual understanding of stakeholder expectations towards business and vice versa are crucial elements in its enactment. In this process, CSR communication is a forceful player for all partners.

Conclusion

Our paper has built on the recent development of theories on stakeholder management and critically drawn on public relations theory in the development of three strategies for CSR communication in order to better conceptualize how managers inform, engage with and involve important stakeholders. In line with this development of stakeholder theories, it is our main contention that stakeholder involvement becomes increasingly more important for ensuring that a company stays in tune with concurrently changing stakeholder expectations. CSR is a moving target, making it increasingly necessary to adapt and change according to shifting stakeholder expectations, but also to influence those expectations.

In particular, we focus on three areas of strategic importance for managers as they embark on CSR communication. First, the general assumption that managers need to improve their corporate 'stakeholder information strategy' to keep the general public better informed about CSR initiatives to achieve legitimacy and good reputations is challenged. Such a communication strategy has a narrow focus on sensegiving and runs the risk of the 'self-promoter's paradox'. Second, the findings from the reputation surveys indicate the increasing importance of minimal

releases such as annual reports and websites as a preferred means of CSR communication by stakeholders rather than corporate advertising or corporate releases. However, we suggest that such minimal releases would benefit from responding to, and even more extensively involving, stakeholders directly in a mutual construction of CSR communication. Although such a communication strategy is minimal in terms of number of channels and public exposure, it allows maximum flexibility and a strong focus on content. As a result, we suggest that communicating messages claiming to represent a true picture of corporate initiatives such as CSR would benefit from a third-party endorsement, i.e. from external stakeholders becoming involved and expressing their support of corporate CSR initiatives in actual corporate CSR messages by taking an active part in both the sensegiving and the sensemaking process.

Nevertheless, this does not mean that the 'stakeholder information strategy' or the 'stakeholder response strategy' should be underestimated. Companies must 'give sense' as well as 'make sense'. But, we suggest that the increasing significance of managers being able to handle the simultaneous interdependency between these processes and to engage in new and more complex relations with their stakeholders includes involving these stakeholders in actual corporate CSR communication. Our paper has suggested how the inclusion of both sensemaking and sensegiving processes make managers aware of the need to involve stakeholders pro-actively and continuously in both processes. Theories on sensegiving and sensemaking focus on internal stakeholders and the mutual top-down and bottom-up processes between managers and employees, but our paper has shown the importance of also involving external stakeholders in the ongoing processes of sensegiving and sensemaking in CSR communication.

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Note

1. Sociologist Jürgen Habermas developed the idea of discourse ethics in which all stakeholders must engage and be heard in an equal and power-free dialogue in order to promote democracy. In a well-known passage he states that, 'At any given moment we orient ourselves by this idea that we endeavor to ensure that (1) all voices in any way relevant get a hearing, (2) the best arguments available to us given our present state of knowledge are brought forward, and (3) only the unforced force of a better argument determines the "yes" and "no" responses of the participants' (Habermas 1993: 163).

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